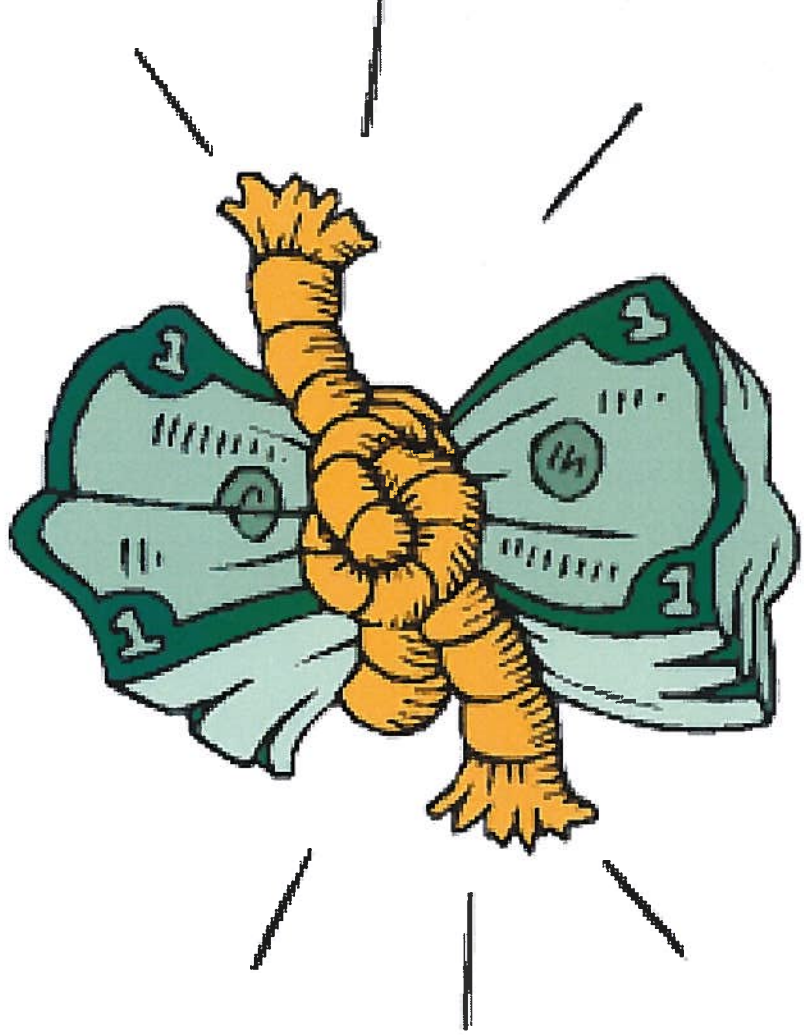


**CONVERSE COUNTY SCHOOL DISTRICT #2**

**BUDGET FY 2018-2019**





**CONVERSE COUNTY SCHOOL DISTRICT #2 (CCSD#2)**  
**BUDGET MESSAGE FOR THE FY 2019**

Converse County School District # 2 operates under the fiscal policies and regulations set forth by the Municipal Budget Act and the Wyoming Department of Education. Working under these policies and with the guidance of the local Board of Trustees, the Superintendent of Schools serves as the chief fiscal officer of the district. As such, the Superintendent has responsibility for the proper maintenance and accounting of the school budget. The fiscal policy of Converse County School District # 2 is to operate under a balanced budget. The following information is presented as a summary of the district's budget for the next fiscal year.

**EVENTS OF SPECIAL SIGNIFICANCE**

The district experienced a loss of approximately 81 students from May 2015 to May 2018, had a reduction in the Wyoming Cost of Living Index (WCLI), and the Wyoming Legislature made cuts to public education funding for 2017-2018 and 2018-2019. This will be a loss of approximately \$1,087,585 in funding to the district over the two-year period. CCSD#2 is moving to a four-day school week to save in substitute costs and to improve student/teacher contact time. The district will also have a change in class configuration for the FY 2018-2019. Grant Elementary School will be a K-3, Glenrock Intermediate School will be 4-6, and Glenrock Jr/Sr High School will become 7-12. This will allow the 7-8 and 9-12 to utilize some of the same teaching staff and better utilize the space in our buildings. The district will also be housing a preschool in the elementary and the Boys and Girls Club in the Intermediate School.

**REVENUES**

Changes of note in the general fund budget for revenues for FY2018 are:

Changes in the valuation do not affect the overall funding for the general fund since WDE determines the total funding based on local, county, and state revenues. Based on the estimated assessed valuation for local and county revenues going up by approximately 17% for FY 18-19, the district will once again be a recapture district. This means the district will receive more funding through local/county sources than the state guarantee. The district will have to pay recapture payments to the state for the difference of approximately \$1.1 million. The cash reserve is estimated to be approximately \$2.4 million beginning the new fiscal year (July 1, 2018).

**EXPENDITURES**

➤ The board approved salary increases of:

- Certified-No vertical movement but allowed horizontal movement.
- Classified- No changes.
- Administrative, supervisory, and professional-No changes.
- Retirement for the employee increased from 2.680% to \$2.93% for FY 2018
- The district experienced an average of 3.8% increase in health insurance premiums. The district receives approximately \$1.5 million dollars for health insurance through the model for FY 2018-2019. The district intends to use this funding for employees' health, dental, vision, and HSA plans.

**Capital Construction Fund**-The district will have no capital construction projects for the FY 2018-2019.

**The Special Revenue Fund** is made up of a number of local, state and federally funded program accounts. This includes the federal consolidated grant, community projects, major maintenance, excess bond fund, and others.

**Lunch Fund**-The board approved price increases to the lunch and breakfast for the 2018-2019 fiscal year. The district will continue to offer the Fresh Fruit and Vegetable program at the elementary school.

**The Agency Fund** completes the FY2018 budget. The mill levy for Community Education will remain at a ½ mill for the FY 2018 and the mill levy for the Glenrock Community Recreation Center will remain at 1 mill.

Coley Shadrick, Superintendent of Schools  
7/17/2018

<b>ANNUAL BUDGET SUMMARY -01 GENERAL FUND</b>				
Code	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Beginning Cash Carryover	\$2,023,634	\$2,379,797	\$2,463,415
81000	Local District Sources	\$8,426,356	\$7,685,529	\$8,041,697
82000	County Sources	\$2,710,871	\$2,033,586	\$2,403,606
83000	State Sources	\$166,125	\$1,271,469	\$70,000
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$0	\$8,151	\$0
	<b>Total Revenues and Other Sources</b>	<b>\$11,303,352</b>	<b>\$10,998,735</b>	<b>\$10,515,303</b>
	Total Funds Available	\$13,326,986	\$13,378,532	\$12,978,718
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction	\$6,048,908	\$5,879,104	\$5,395,020
2000	Instructional Support	\$1,156,070	\$1,173,545	\$1,225,280
3000	General Support	\$3,309,631	\$3,037,475	\$3,003,511
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$132,573	\$0	\$0
6000	Transfers and Other Uses	\$100,000	\$68,000	\$100,000
7000	Cash Reserves	\$200,000	\$757,000	\$700,000
	<b>Total Expenditures</b>	<b>\$10,947,182</b>	<b>\$10,915,123</b>	<b>\$10,423,811</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$2,379,804</b>	<b>\$2,463,415</b>	<b>\$2,554,907</b>

**ANNUAL BUDGET SUMMARY -20 SPECIAL REVENUE FUND-RESTRICTED**

Code	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Beginning Cash Carryover	\$429,518	\$201,539	\$273,528
81000	Local District Sources	\$2,701	\$6,986	\$6,000
83000	State Sources	\$700,484	\$619,129	\$605,438
84000	Federal Sources	\$367,746	\$321,186	\$898,243
85000	Transfer from General Fund	\$0	\$0	\$0
	<b>Total Revenue and Other Sources</b>	<b>\$1,070,931</b>	<b>\$947,301</b>	<b>\$1,509,681</b>
	Special Revenue		\$898,243	
	Major Maintenance			\$611,438
	Total Funds Available	\$1,500,449	\$1,148,840	\$1,783,209
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction	\$311,202	\$270,416	\$391,597
2000	Instructional Support	\$277,132	\$130,533	\$376,547
3000	General Support	\$521,667	\$474,296	\$628,479
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$0	\$0	\$0
6000	Operating Transfers and Other Sources	\$188,909	\$67	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$1,298,910</b>	<b>\$875,312</b>	<b>\$1,396,623</b>
	Special Revenue			\$785,185
	Major Maintenance			\$611,438
	<b>Ending Cash Reserves</b>	<b>\$201,539</b>	<b>\$273,528</b>	<b>\$386,585</b>
	Special Revenue	-\$120,197	-\$135,489	-\$22,431
	Major Maintenance	\$321,736	\$409,017	\$409,017

20 21

(\$135,489) \$409,017 \$273,528

\$0 \$6,000 \$6,000  
 \$0 \$605,438 \$605,438  
 \$898,243 0 \$898,243  
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 \$898,243 \$611,438 \$1,509,681

\$762,754 \$1,020,455

\$391,597  
 \$376,547  
 \$17,041 611,438

\$785,185 \$611,438

**ANNUAL BUDGET SUMMARY-30 CAPITAL PROJECTS FUND**

	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Beginning Cash Carryover	\$819,349	\$726,116	\$1,675,555
81000	Local District Sources	\$3,392	\$8,518	\$8,000
83000	State Sources	\$287,572	\$338,071	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer From General Fund	\$188,909	\$757,000	\$700,000
	<b>Total Revenues and Other Sources</b>	<b>\$479,874</b>	<b>\$1,103,589</b>	<b>\$708,000</b>
	Total Funds Available	\$1,299,223	\$1,829,705	\$2,383,555
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction	\$0	\$0	\$0
2000	Instructional Support	\$0	\$0	\$0
3000	General Support	\$269,984	\$148,975	\$500,000
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$303,123	\$5,175	\$500,000
6000	Transfer To General Fund	\$0	\$0	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$573,106</b>	<b>\$154,150</b>	<b>\$1,000,000</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$726,116</b>	<b>\$1,675,555</b>	<b>\$1,383,555</b>
	Special Reserve Fund	\$735,518	\$1,675,555	\$2,082,322
	Cap Con Fund	-\$9,401	\$0	\$0

**ANNUAL BUDGET SUMMARY-50 FOOD SERVICE FUND**

Code	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Cash Carryover	\$18,985	\$30,442	\$15,652
81000	Local District Sources	\$116,717	\$127,250	125,500.00
83000	State Sources	\$4	\$0	\$0
84000	Federal Sources	\$152,730	\$139,757	143,431.00
85000	Transfer from General Fund	\$100,000	\$68,000	\$100,000
	<b>Total Revenues and Other Sources</b>	<b>\$369,450</b>	<b>\$335,008</b>	<b>\$368,931</b>
	Total Funds Available	\$388,435	\$365,450	\$384,583
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction			
2000	Instructional Support			
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$357,993	\$349,798	\$394,202
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$357,993</b>	<b>\$349,798</b>	<b>\$394,202</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$30,442</b>	<b>\$15,652</b>	<b>-\$9,619</b>

**ANNUAL BUDGET SUMMARY-60 INSURANCE FUND**

Code	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Cash Carryover	\$256,634	\$239,128	\$228,494
81000	Local District Sources	\$1,535,805	\$1,105,767	\$1,300,000
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer from General Fund	\$0	\$0	\$0
	<b>Total Revenues and Other Sources</b>	<b>\$1,535,805</b>	<b>\$1,105,767</b>	<b>\$1,300,000</b>
	Total Funds Available	\$1,792,439	\$1,344,895	\$1,528,494
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction			
2000	Instructional Support			
3000	General Support			
4000	Community Support	\$1,553,311	\$1,116,402	\$1,300,000
5000	Facilities			
6000	Transfers and Other Uses			
	<b>Total Expenditures and Other Uses</b>	<b>\$1,553,311</b>	<b>\$1,116,402</b>	<b>\$1,300,000</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$239,128</b>	<b>\$228,494</b>	<b>\$228,494</b>



**ANNUAL BUDGET SUMMARY-80 AGENCY FUND**

Code	Item	Actual 2016-2017	Estimated 2017-2018	Proposed 2018-2019
	<b>REVENUES AND OTHER SOURCES</b>			
	Beginning Cash Carryover	\$272,295	\$257,755	\$299,657
81000	Local District Sources	\$404,869	\$367,316	\$352,440
82000	County Sources	\$0	\$0	\$0
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$0	\$0	\$0
	<b>Total Revenues and Other Sources</b>	<b>\$404,869</b>	<b>\$367,316</b>	<b>\$352,440</b>
				\$197,440
	BOCES			\$155,000
	ACTIVITY FUNDS			
	Total Funds Available	\$677,164	\$625,071	\$652,097
	<b>DISBURSEMENTS</b>			
1000	Instruction	\$269,364	\$221,578	\$460,646
2000	Instructional Support	\$0	\$0	\$0
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$150,044	\$103,835	\$60,448
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
7000	Cash Reserve	\$0	\$0	\$131,000
	<b>Total Expenditures</b>	<b>\$419,409</b>	<b>\$325,413</b>	<b>\$652,094</b>
				\$362,375
	BOCES			\$289,719
	ACTIVITY FUNDS			
	<b>Projected Ending Cash Reserves</b>	<b>\$257,755</b>	<b>\$299,657</b>	<b>\$4</b>
		\$127,858	\$164,935	\$0
	BOCES			
	ACTIVITY FUNDS	\$129,897	\$134,723	\$4

\$14,754,355

\$170,927 \$26,000 \$26,000 \$26,000 \$237,719

\$60,448

\$131,000

\$362,375 \$26,000 \$26,000 \$26,000 \$237,719

\$15,166,730

**CONVERSE COUNTY SCHOOL DISTRICT NO. 2  
STATEMENT OF AUTHORIZED MILL LEVIES**

	2016-2017	2017-2018	Anticipated 2018-2019
PURPOSE OF LEVEY	MILLS	MILLS	MILLS
Required Local Effort-Unified School District (25 Mills)	25	25	25
Local Board 1 Mill Levy for Parks & Recreation	1	1	1
Local Board BOCES 1/2 Mill-Higher Education	0.5	0.5	0.5
County Wide School Levy	6	6	6
<b>TOTAL SCHOOL DISTRICT LEVIES</b>	<b>32.5</b>	<b>32.5</b>	<b>32.5</b>
<b>REVENUES &amp; COLLECTIONS</b>			
Total District Assessed Valuation	324,156,744	290,527,098	350,589,004
Total Authorized School Levies	32.5	32.5	32.5
<b>Total School Revenues</b>	<b>10,598,613</b>	<b>9,049,129</b>	<b>10,946,831</b>
<b>BOCES</b>	<b>162,078</b>	<b>145,264</b>	<b>175,295</b>
<b>Recreation District</b>	<b>324,157</b>	<b>290,527</b>	<b>350,589</b>

**BUDGET APPROPRIATION AND LEVY RESOLUTION**

WHEREAS, on the 17th day of July, 2018, the budget officer filed with the Board of Trustees of Converse County School District No. 2 a final budget and budget message for the fiscal year ending June 30, 2019, and WHEREAS, a summary of such budget was entered into the Board minutes, and notice of a public hearing on such budget together with said summary was published in the Glenrock Independent newspapers having general circulation in the county in which the district is located, during the week of July 9th, 2018, or notice was posted in three conspicuous places in the district; and WHEREAS, a public hearing was held concerning such budget on July 17, 2018, at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Converse County School District No. 2 that such budget, as revised, if applicable, is hereby adopted and, subject to future amendment, is in effect for the fiscal year ending June 30, 2019.





BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2019, and that those respective expenditures applicable to each department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues, the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2019.

Amounts to be raised:

General Fund	\$10,946,831
BOCES	\$175,295
Glenrock Community Recreation	\$350,589
	\$11,472,715
<b>Appropriations:</b>	
General Fund	\$10,423,811
Special Revenue Fund	\$1,396,623
Debt Service Fund	\$0
Capital Projects Fund	\$1,000,000
Food Service Fund	\$394,202
Trust Fund	\$0
Insurance Fund	\$1,300,000
Agency Fund	\$652,094
<b>Total Appropriations</b>	<b>\$15,166,730</b>

Dated this 13th day of July, 2018:

	Chairman
	Vice-Chairman
	Treasurer
	Clerk
7/17/2018 3:49 PM	Board Member

